

Practices

Taxation in Indian Country

With decades of experience serving as tax counsel to one of the most successful Indian tribes in the United States, Akerman lawyers have addressed a multitude of federal, state, or tribal tax issues arising in Indian Country. Through litigation conducted in federal district and appellate courts, Akerman attorneys have helped define the constitutional limitations on states' rights to tax transactions and activities in Indian Country. Akerman attorneys are also experienced in applying federal tax exemptions to tribal government program benefits and to income derived by tribal members from certain activities conducted in Indian Country. They are also experienced in designing and implementing tribal tax codes.

What We Do

- Analyze and, where appropriate, challenge in court, the constitutionality of state taxes imposed on transactions and activities in Indian Country.
- Apply federal tax exemptions to income earned by tribal members from certain activities conducted in Indian Country.
- Design and implement tribal government welfare programs so that the benefits are exempt from federal income tax under section 139E.
- Design and implement tribal tax codes under which tribal tax is imposed on specific transactions and activities in Indian Country.

Connect With Us



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Our Team

Related Work

Employee Benefits and
ERISA Litigation
Employee Benefits and
Executive
Compensation
Federal Tax Litigation
and Controversy
Government Strategies
Hospitality
Labor and Employment
Litigation
Real Estate
State and Local Tax
Consulting and
Controversy

- Assert in tax and other litigation, where appropriate, the Indian tribe's tribal sovereign immunity.
- Design and implement employment agreements and compensation packages for gaming and tribal employees.
- Counsel Indian casinos on the tax reporting and withholding requirements for payments of gambling winnings and promotional prizes to both residents and non-residents.
- Counsel Indian casinos on their obligations under the Indian Gaming Regulatory Act ("IGRA").
- Design and implement IGRA trusts for minor and incapacitated tribal members so that their income tax is deferred until they receive their per capita distributions of gaming revenues from the trust.
- Design and implement employee benefit plans of all types for gaming and tribal employees.
- Counsel Indian tribes on legal compliance and operational best practices with respect to employee benefit plan documents and participant disclosures.
- Counsel Indian tribes with respect to workforce disruption, tax credit offerings, and changing health plan designs.
- Advise Indian tribes on their responsibilities as plan sponsors of ERISA-governed benefit plans.
- Advise Indian tribes on the formation of legal entities to conduct various consolidated administrative and operational functions of multiple existing stand-alone entities, and in effectuating the mid-year transfers of employees in a manner that complies with ERISA, the Internal Revenue Code, the Affordable Care Act, COBRA, and HIPAA.
- Advise Indian tribes on data privacy and security matters, including under HIPAA, and negotiate contracts with plan service providers to ensure

compliance with all applicable privacy and security regulations.